

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

<b>In re:</b>  <b>W.R. GRACE &amp; CO., <i>et al.</i>,</b>  <b>Debtors.</b>	<b>§ § § § § §</b>	<b>Chapter 11  Jointly Administered Case No. 01-01139 (KJC)</b>
---	--	---

**FEE AUDITOR’S FINAL REPORT REGARDING THE ONE HUNDRED TWENTIETH  
MONTHLY APPLICATION AND THE FINAL VERIFIED APPLICATION OF DAY  
PITNEY LLP FOR COMPENSATION FOR SERVICES AND REIMBURSEMENT OF  
EXPENSES FOR THE PERIOD OF APRIL 2, 2001 THROUGH FEBRUARY 3, 2014**

This is the final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceedings, regarding the One Hundred Twentieth Monthly Application and the Final Verified Application of Day Pitney LLP for Compensation for Services and Reimbursement of Expenses for the Period of April 2, 2001 through February 3, 2014 (the “Applications”).

**BACKGROUND**

1. Day Pitney LLP (“Day Pitney”) (f/k/a Pitney Hardin LLP) was retained as special counsel to the Debtors. In the Applications, Day Pitney seeks approval of fees and expenses as follows: fees totaling \$4,112.50 and expenses totaling \$25.00 for its services from February 1, 2012 through February 29, 2012 (the “One Hundred Twentieth Monthly Application”), and final approval

of fees totaling \$6,200,796.20<sup>1</sup> and expenses totaling \$535,166.21<sup>2</sup> for its services from April 2, 2001 through February 3, 2014 (the "Final Application Period").

2. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time and expense entries included in the exhibits to the Application, for compliance with 11 U.S.C. § 330, Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2014, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, Issued January 30, 1996 (the "U.S. Trustee Guidelines"), as well as for consistency with precedent established in the United States Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals. We emailed an inquiry to Day Pitney based upon our review, and we received a response from Day Pitney, portions of which response are quoted herein.

## **DISCUSSION**

### **One Hundred Twentieth Monthly Application**

---

<sup>1</sup>We note that the total of the fees requested in Day Pitney's 41 prior fee applications, plus the compensation sought in the One Hundred Twentieth Monthly Application, is \$6,444,912.70. It appears that Day Pitney has deducted from this amount all of the reductions ordered by the Court for the prior periods, which periods are discussed in more detail in paragraph 6, to arrive at the figure it seeks of \$6,200,796.20. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

<sup>2</sup>We note that the total of the expenses requested in Day Pitney's 41 prior fee applications, plus the expenses sought in the One Hundred Twentieth Monthly Application, is \$535,191.21. It appears that Day Pitney has deducted from this amount all of the reductions ordered by the Court for the prior periods, which periods are discussed in more detail in paragraph 6, to arrive at the figure it seeks of \$535,166.21. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

3. We have no issues with, or objections to, the fees and expenses in the One Hundred Twentieth Monthly Application.

4. Thus, we recommend approval of \$4,112.50 in fees and \$25.00 in expenses for Day Pitney's One Hundred Twentieth Monthly Application.

#### **Final Application Period**

5. We noted that Day Pitney had requested final approval of fees totaling \$6,200,796.20, however, we calculated Day Pitney's final fees at \$6,188,444.10, for a difference of \$12,352.10. We also noted that Day Pitney had requested final approval of expenses totaling \$535,166.21, but we calculated Day Pitney's final expenses at \$535,169.30, for a difference of \$3.09. We provided our calculations to Day Pitney, and Day Pitney responded: "This will confirm our conversation during which I advised you that Day Pitney agrees with your calculation of the allowed fees and expenses in this matter. Please adjust them accordingly on your final report." Thus, we recommend that Day Pitney's final fee request be reduced by \$12,352.10 and its final expense request be increased by \$3.09.<sup>3</sup>

#### **Prior Interim Applications**

6. We note that we previously filed the following final reports for Day Pitney's prior interim applications, which final reports we incorporate by reference herein, and we also note the following orders that ruled on Day Pitney's prior interim fee applications:

Contingency Fee: The Court approved \$240,000.00 in fees as compensation for services

---

<sup>3</sup>We would ordinarily not recommend approval of an amount greater than that requested by the applicant. However, we note that the additional expense amount which we have recommended was previously approved by the Court. Thus, provided the Court and the U.S. Trustee have no objection, we recommend final approval of the additional expenses.

rendered from April 2, 2001 through December 3, 2001 in the Order Approving Special Fee Application of Pitney, Hardin, Kipp & Szuch LLP for Services Rendered to Debtor, Gloucester New Communities, Inc., Pursuant to Previously Approved Contingency Fee Agreement, dated March 3, 2003 (Docket #3446).

1<sup>st</sup> - 3<sup>rd</sup> Periods: Amended Fee Auditor's Final Report Regarding Fee Application of Pitney Hardin Law Firm for the First, Second and Third Interim Periods (Docket #3043) filed on or about November 20, 2002, in which we recommended approval of fees totaling \$477,533.50 and expenses totaling \$87,074.64, reflecting our recommended reduction of \$246,376.00 in fees, as further explained in paragraphs 7 and 11 of that final report. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the First, Second and Third Periods, dated November 25, 2002 (Docket #3091).

4<sup>th</sup> Period: Fee Auditor's Final Report Regarding Fourth Interim Quarterly Fee Application of Pitney, Hardin, Kipp & Szuch, LLP (Docket #2479) filed on or about July 31, 2002, in which we recommended approval of fees totaling \$130,255.00 and expenses totaling \$26,231.48, reflecting our recommended reduction of \$6,262.10 in fees, as further explained in paragraphs 7 and 12 of that final report. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Fourth Period, dated October 9, 2002 (Docket #2797).

- 5<sup>th</sup> Period: Fee Auditor's Final Report Regarding the Fifth Interim Quarterly Fee Application of Pitney, Hardin, Kipp & Szuch, LLP (Docket #2910) filed on or about October 30, 2002, in which we recommended approval of fees totaling \$72,578.50 and expenses totaling \$14,272.54. The Court approved \$72,578.50 in fees and \$14,272.56 in expenses in the Order Approving Quarterly Fee Applications for the Fifth Period, dated November 25, 2002 (Docket #3092).
- 6<sup>th</sup> Period: Fee Auditor's Final Report Regarding the Sixth Interim Fee Application of Pitney, Hardin, Kipp & Szuch, LLP (Docket #3282) filed on or about January 28, 2003, in which we recommended approval of fees totaling \$182,143.10 and expenses totaling \$29,513.22, reflecting our recommended reduction of \$1,826.50 in fees, as further explained in paragraphs 8 and 10 of that final report. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Sixth Period, dated March 14, 2003 (Docket #3511).
- 7<sup>th</sup> Period: Fee Auditor's Final Report Regarding Seventh Interim Fee Application of Pitney, Hardin, Kipp & Szuch, LLP (Docket #3624) filed on or about April 7, 2003, in which we recommended approval of fees totaling \$75,625.50 and expenses totaling \$13,915.34. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Seventh Period, dated July 28, 2003 (Docket #4157).
- 8<sup>th</sup> Period: Fee Auditor's Final Report Regarding Eighth Interim Fee Application of

Pitney, Hardin, Kipp & Szuch, LLP (Docket #4041) filed on or about July 10, 2003, in which we recommended approval of fees totaling \$118,379.00 and expenses totaling \$10,873.52, reflecting our recommended reduction of \$1,649.00 in fees, as further explained in paragraph 6 of that final report. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Eighth Period, dated September 22, 2003 (Docket #4480).

9<sup>th</sup> Period: Fee Auditor's Final Report Regarding Ninth Interim Fee Application of Pitney, Hardin, Kipp & Szuch, LLP (Docket #4562) filed on or about October 9, 2003, in which we recommended approval of fees totaling \$72,456.50 and expenses totaling \$10,707.52. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Ninth Period, dated December 15, 2003 (Docket #4827).

10<sup>th</sup> Period: Fee Auditor's Final Report Regarding Tenth Interim Fee Application of Pitney, Hardin, Kipp & Szuch, LLP (Docket #5007) filed on or about January 28, 2004, in which we recommended approval of fees totaling \$24,440.00 and expenses totaling \$7,370.04. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Tenth Period, dated April 26, 2004 (Docket #5482).

11<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications With No Fee or Expense Issues for the Eleventh Interim Period (Docket #5675) filed on or about June 1, 2004, in which we recommended approval

of fees totaling \$41,332.00 and expenses totaling \$8,825.16. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Eleventh Period, dated June 16, 2004 (Docket #5822).

12<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twelfth Interim Period (Docket #6320), filed on or about September 3, 2004, in which we recommended approval of fees totaling \$367,258.00 and expenses totaling \$14,570.01. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twelfth Period, dated September 27, 2004 (Docket #6465).

13<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirteenth Interim Period (Docket #7013), filed on or about November 22, 2004, in which we recommended approval of fees totaling \$629,101.50 and expenses totaling \$78,003.35. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirteenth Period, dated January 26, 2005 (Docket #7622).

14<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Fourteenth Interim Period (Docket #7982), filed on or about March 8, 2005, in which we recommended approval of fees totaling \$76,695.00 and expenses totaling \$14,481.13. These recommendations were adopted in the Order Approving Quarterly Fee

Applications for the Fourteenth Interim Period, dated March 22, 2005 (Docket #8081).

15<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Fifteenth Interim Period (Docket #8561), filed on or about June 6, 2005, in which we recommended approval of fees totaling \$171,475.50 and expenses totaling \$21,247.51. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Fifteenth Period, dated June 29, 2005 (Docket #8728).

16<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Sixteenth Interim Period (Docket #9387), filed on or about September 12, 2005, in which we recommended approval of fees totaling \$125,701.50 and expenses totaling \$14,400.10. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Sixteenth Period, dated September 27, 2005 (Docket #9513).

17<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Seventeenth Interim Period (Docket #11168), filed on or about November 28, 2005, in which we recommended approval of fees totaling \$396,409.00 and expenses totaling \$13,606.10. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Seventeenth Period, dated December 21, 2005 (Docket #11402).



- 18<sup>th</sup> Period: Fee Auditor's Final Report Regarding Fee Application of Pitney Hardin LLP for the Eighteenth Interim Period (Docket #11932), filed on or about March 3, 2006, in which we recommended approval of fees totaling \$883,451.50 and expenses totaling \$39,933.52, reflecting our recommended reduction of in \$21.91 in expenses, as further explained in paragraph 3 of that final report. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Eighteenth Period, dated March 27, 2006 (Docket #12121).
- 19<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Nineteenth Interim Period (Docket #12524), filed on or about May 25, 2006, in which we recommended approval of fees totaling \$495,478.50 and expenses totaling \$36,861.26. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Nineteenth Period, dated June 16, 2006 (Docket #12660).
- 20<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twentieth Interim Period (Docket #13183), filed on or about September 8, 2006, in which we recommended approval of fees totaling \$346,260.50 and expenses totaling \$39,538.32. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twentieth Period, dated September 26, 2006 (Docket #13298).

- 21<sup>st</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-First Interim Period (Docket #13963), filed on or about December 8, 2006, in which we recommended approval of fees totaling \$140,996.00 and expenses totaling \$27,891.94. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-First Period, dated December 19, 2006 (Docket #14069).
- 22<sup>nd</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Second Interim Period (Docket #14868), filed on or about March 15, 2007, in which we recommended approval of fees totaling \$67,405.00 and expenses totaling \$12,724.76. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Second Period, dated May 3, 2007 (Docket #15494).
- 23<sup>rd</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Third Interim Period (Docket #16037), filed on or about June 13, 2007, in which we recommended approval of fees totaling \$80,846.50 and expenses totaling \$1,304.25. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Third Period, dated June 20, 2007 (Docket #16105).
- 24<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications

with No Fee or Expense Issues for the Twenty-Fourth Interim Period (Docket #16786), filed on or about September 10, 2007, in which we recommended approval of fees totaling \$139,867.50 and expenses totaling \$3,031.72. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Fourth Period, dated September 25, 2007 (Docket #16916).

25<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Fifth Interim Period (Docket #17542), filed on or about December 4, 2007, in which we recommended approval of fees totaling \$134,951.50 and expenses totaling \$1,037.05. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Fifth Period, dated December 13, 2007 (Docket #17629).

26<sup>th</sup> Period: Fee Auditor's Final Report Regarding Fee Application of Day Pitney LLP for the Twenty-Sixth Interim Period (Docket #18075), filed on or about February 20, 2008, in which we recommended approval of fees totaling \$85,900.50 and expenses totaling \$2,976.44, reflecting our recommended reduction of \$355.00 in fees, as further explained in paragraph 3 of that final report. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Sixth Period, dated March 12, 2008 (Docket #18270).

27<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications

with No Fee or Expense Issues for the Twenty-Seventh Interim Period (Docket #18887), filed on or about June 9, 2008, in which we recommended approval of fees totaling \$58,754.50 and expenses totaling \$261.25. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Seventh Period, dated June 23, 2008 (Docket #18989).

28<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Eighth Interim Period (Docket #19535), filed on or about September 15, 2008, in which we recommended approval of fees totaling \$123,633.50 and expenses totaling \$2,330.43. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Eighth Period, dated October 1, 2008 (Docket #19663).

29<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Twenty-Ninth Interim Period (Docket #20150), filed on or about November 26, 2008, in which we recommended approval of fees totaling \$61,240.50 and expenses totaling \$395.75. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Twenty-Ninth Period, dated December 17, 2008 (Docket #20283).

30<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirtieth Interim Period (Docket

#21063), filed on or about March 21, 2009, in which we recommended approval of fees totaling \$50,136.50 and expenses totaling \$470.84. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirtieth Period, dated April 2, 2009 (Docket #21173).

31<sup>st</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirty-First Interim Period (Docket #22047), filed on or about June 10, 2009, in which we recommended approval of fees totaling \$32,229.50 and expenses totaling \$344.01. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirty-First Period, dated July 7, 2009 (Docket #22354).

32<sup>nd</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Thirty-Second Interim Period (Docket #23240), filed on or about September 15, 2009, in which we recommended approval of fees totaling \$30,747.50 and expenses totaling \$4.00. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirty-Second Period, dated September 28, 2009 (Docket #23352).

33<sup>rd</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirty-Third Interim Period (Docket #23927), filed on or about December 3, 2009, in which we recommended approval of fees totaling \$25,040.00 and expenses totaling \$53.36. These recommendations were adopted in the Order Approving Quarterly Fee

Applications for the Thirty-Third Period, dated December 11, 2009 (Docket #23996).

34<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Thirty-Fourth Interim Period (Docket #24438), filed on or about March 11, 2010, in which we recommended approval of fees totaling \$34,342.50 and expenses totaling \$48.96. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirty-Fourth Period, dated March 19, 2010 (Docket #24470).

35<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Thirty-Fifth Interim Period (Docket #24856), filed on or about May 28, 2010, in which we recommended approval of fees totaling \$23,118.50. This recommendation was adopted in the Order Approving Quarterly Fee Applications for the Thirty-Fifth Period, dated June 7, 2010 (Docket #24917).

36<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Thirty-Sixth Interim Period (Docket #25384), filed on or about September 10, 2010, in which we recommended approval of fees totaling \$14,028.00 and expenses totaling \$221.20. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirty-Sixth Period, dated September 13, 2010 (Docket #25397).

- 37<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirty-Seventh Interim Period (Docket #25850), filed on or about December 2, 2010, in which we recommended approval of fees totaling \$41,335.00 and expenses totaling \$578.99. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirty-Seventh Period, dated December 10, 2010 (Docket #25905).
- 38<sup>th</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirty-Eighth Interim Period (Docket #26519), filed on or about March 9, 2011, in which we recommended approval of fees totaling \$75,532.50 and expenses totaling \$44.57. These recommendations were adopted in the Order Approving Quarterly Fee Applications for the Thirty-Eighth Period, dated March 25, 2011 (Docket #26627).
- 39<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with No Fee or Expense Issues for the Thirty-Ninth Interim Period (Docket #27116), filed on or about June 21, 2011, in which we recommended approval of fees totaling \$3,993.00. This recommendation was adopted in the Order Approving Quarterly Fee Applications for the Thirty-Ninth Period, dated June 30, 2011 (Docket #27188).
- 40<sup>th</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Fortieth

Interim Period (Docket #27507), filed on or about August 25, 2011, in which we recommended approval of fees totaling \$2,775.50. This recommendation was adopted in the Order Approving Quarterly Fee Applications for the Fortieth Period, dated September 20, 2011 (Docket #27622).

41<sup>st</sup> Period: Fee Auditor's Amended Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-First Interim Period (Docket #28070), filed on or about December 2, 2011, in which we recommended approval of fees totaling \$27,045.50. This recommendation was adopted in the Order Approving Quarterly Fee Applications for the Forty-First Period, dated December 14, 2011 (Docket #28150).

42<sup>nd</sup> Period: Fee Auditor's Combined Final Report Regarding Those Fee Applications with *De Minimis* or No Fee or Expense Issues for the Forty-Second Interim Period (Docket #28548), filed on or about February 20, 2012, in which we recommended approval of fees totaling \$3,834.00. This recommendation was adopted in the Order Approving Quarterly Fee Applications for the Forty-Second Period, dated March 23, 2012 (Docket #28705).

7. We have reviewed the final reports and orders allowing fees and expenses for the prior interim periods, and we do not believe there is any reason to change any of the amounts awarded for the prior interim periods, except for the Eleventh Interim Period. In the order submitted to the Court for that period, Day Pitney's fees were listed as \$24,440.00, however, the correct amount of fees was \$24,444.00, with the difference being \$4.00. However, because Day Pitney's



final fee request is based on the correct amount of \$24,444.00, no further adjustment to Day Pitney's final fee request is necessary to correct this error.

### CONCLUSION

8. Thus, we recommend final approval of \$6,188,444.10 in fees (\$6,200,796.20<sup>4</sup> minus \$12,352.10)<sup>5</sup> and \$535,169.30 in expenses (\$535,166.21<sup>6</sup> plus \$3.09)<sup>7</sup> for Day Pitney's services for the Final Application Period.

---

<sup>4</sup>We note that the total of the fees requested in Day Pitney's 41 prior fee applications, plus the compensation sought in the One Hundred Twentieth Monthly Application, is \$6,444,912.70. It appears that Day Pitney has deducted from this amount all of the reductions ordered by the Court for the prior periods, which periods are discussed in more detail in paragraph 6, to arrive at the figure it seeks of \$6,200,796.20. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

<sup>5</sup>This is the amount of our recommended reduction to correct Day Pitney's final fee request. *See* paragraph 5.

<sup>6</sup>We note that the total of the expenses requested in Day Pitney's 41 prior fee applications, plus the expenses sought in the One Hundred Twentieth Monthly Application, is \$535,191.21. It appears that Day Pitney has deducted from this amount all of the reductions ordered by the Court for the prior periods, which periods are discussed in more detail in paragraph 6, to arrive at the figure it seeks of \$535,166.21. We note that the Court has ruled on the First through Fifty-First Interim Periods, but no ruling has been made on the Fifty-Second Interim Period.

<sup>7</sup>This is the amount of our recommended increase to correct Day Pitney's final expense request. *See* paragraph 5.

Respectfully submitted,

**WARREN H. SMITH & ASSOCIATES, P.C.**



By: \_\_\_\_\_

Warren H. Smith

Texas State Bar No. 18757050

2235 Ridge Road, Suite 105

Rockwall, Texas 75087

214-698-3868

214-722-0081 (fax)

whsmith@whsmithlaw.com

**FEE AUDITOR**

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 2nd day of August, 2014.



\_\_\_\_\_  
Warren H. Smith

## **SERVICE LIST**

### **Notice Parties**

#### **The Applicant**

Anthony J. Marchetta  
Margarita Y. Ginzburg  
Day Pitney LLP  
One Jefferson Road  
Parsippany, NJ 07054

#### **The Debtors**

Richard Finke  
Assistant General Counsel  
W.R. Grace & Co.  
7500 Grace Drive  
Columbia, MD 21044

#### **United States Trustee**

Richard Schepacarter  
Office of the United States Trustee  
844 King Street, Lockbox 35, Room 2207  
Wilmington, DE 19801

#### **Counsel for the Debtors**

John Donley  
Adam Paul  
Kirkland & Ellis LLP  
300 North LaSalle Street  
Chicago, IL 60654

Laura Davis Jones, Esq.  
James E. O'Neill  
Pachulski Stang Ziehl & Jones LLP  
919 North Market Street, 17th Floor  
P.O. Box 8705  
Wilmington, DE 19899-8705

#### **Counsel to the Official Committee of Unsecured Creditors**

Denise Wildes  
Stroock & Stroock & Lavan  
180 Maiden Lane  
New York, NY 10038-4982

Michael R. Lastowski  
Duane Morris LLP  
222 Delaware Avenue, Suite 1600  
Wilmington, DE 19801

#### **Counsel to the Official Committee of Property**

##### **Damage Claimants**

Scott L. Baena  
Jay Sakalo  
Bilzin, Sumberg, Baena, Price & Axelrod  
1450 Brickell Avenue, Suite 2300  
Miami, FL 33131

Michael B. Joseph  
Theodore J. Tacconelli  
Lisa Coggins  
Ferry & Joseph, P.A.  
824 Market Street, Suite 904  
Wilmington, DE 19801

#### **Counsel to the Official Committee of Personal**

##### **Injury Claimants**

Elihu Inselsbuch  
Rita Tobin  
Caplin & Drysdale  
600 Lexington Avenue, 21<sup>st</sup> Floor  
New York, NY 10022-6000

Marla R. Eskin  
Mark Hurford  
Kathleen Campbell Davis  
Campbell & Levine, LLC  
222 Delaware Avenue, Suite 1620  
Wilmington, DE 19801

#### **Counsel to the Official Committee of Equity Holders**

Philip Bentley  
David E. Blabey, Jr.  
Kramer Levin Naftalis & Frankel  
1177 Avenue of the Americas  
New York, NY 10036

Teresa K.D. Currier  
Saul Ewing LLP  
222 Delaware Avenue  
P.O. Box 1266  
Wilmington, DE 19899